

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:
	:
BERNARD L. MADOFF INVESTMENT	:
SECURITIES LLC,	:
	:
Debtor.	:

PERTAINS TO THE FOLLOWING CASE:	:
	:
IRVING H. PICARD, Trustee for the Liquidation	:
of Bernard L. Madoff Investment Securities LLC,	:
	:
Plaintiff,	:
-v-	:
	:
J. EZRA MERKIN, GABRIEL CAPITAL, L.P.,	:
ARIEL FUND LTD., ASCOT PARTNERS, L.P.,	:
ASCOT FUND LTD., GABRIEL CAPITAL	:
CORPORATION,	:
	:
Defendants.	:
----- X	

Adv. Proc. No. 08-01789 (SMB)
SIPA LIQUIDATION
(Substantively Consolidated)

Adv. Proc. No. 09-1182 (SMB)

**DECLARATION OF DAPHNE T. HA IN SUPPORT OF MOTION
IN LIMINE BY DEFENDANTS TO EXCLUDE THE TESTIMONY
AND REPORT OF BRUCE G. DUBINSKY**

I, Daphne T. Ha, declare as follows:

1. I am an associate at the law firm of Dechert LLP, counsel to Defendants J. Ezra Merkin and Gabriel Capital Corporation.
2. I make this Declaration to put before the Court certain documents related to Defendants' Motion *in limine* to exclude the proposed testimony and report of Bruce G. Dubinsky.
3. Attached to this Declaration as Exhibit A is the Expert Report of Bruce G. Dubinsky, dated August 20, 2013.

4. Attached to this Declaration as Exhibit B is a copy of an excerpt from the deposition transcript of Bruce G. Dubinsky, dated April 27, 2015.

Dated: New York, New York
April 7, 2017

/s/ Daphne T. Ha
Daphne T. Ha

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